



Proudly recognizing Allegany County Artist
Ginger Squires "Winter In Cumberland"

BUDGET IN BRIEF

FISCAL YEAR 2006

JUNE 2, 2005

ALLEGANY COUNTY BOARD OF COUNTY COMMISSIONERS

James J. Stakem, President

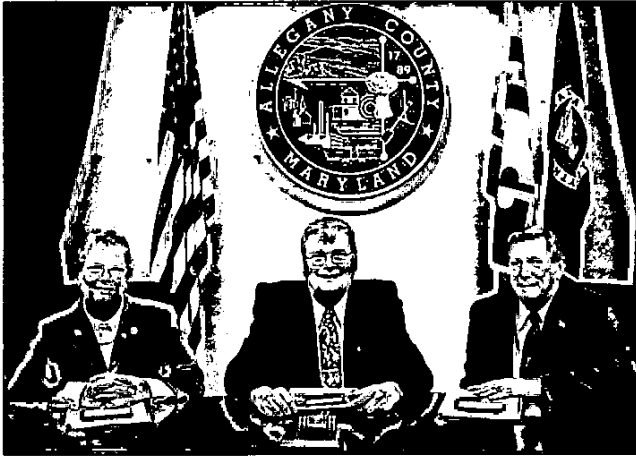
Robert M. Hutcheson, Commissioner

Barbara B. Roque, Commissioner

VANCE C. ISHLER, COUNTY ADMINISTRATOR

Fiscal Year 2006 Budget Message

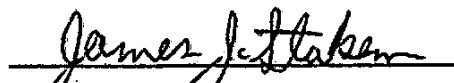
June 2, 2005

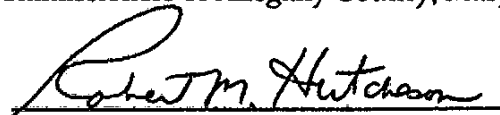


Following weeks of budget hearings and deliberations and some difficult decisions, we, the Allegany County Commissioners, are pleased to present our Fiscal Year 2006 Operating & Capital Budget. The County has endured several years of decreased state revenues and deep cuts to the Highway User Fund that have affected many projects. Luckily, we have seen slow but steady increases in the assessable base and an improving economy. The General Fund will increase to \$68.2 Million, an increase of 5% with the largest part going to education (48%) with Public Safety taking 17% up partly due to the county's merger of dispatching services with the City of Cumberland. As to our ranking among other Maryland counties, we are slightly above the median in income tax rates and slightly below in real property tax rates. The County appropriation to the Board of Education will be \$26,630,000 and debt service payment of another \$1.6 Million. In addition, Allegany County has taken action to provide \$10 Million toward planning, design and completion of the new Mountain Ridge High School in Frostburg. An increase in the Transfer Tax should provide an additional \$200,000 to the Board of Education with another \$423,000 from Paper Gaming revenues. The

appropriation for Allegany College of Maryland (ACM) will increase by \$400,000 to \$5,975,000 with another \$665,000 in debt service. In addition, effective July 1, the county will transfer the Gateway Center Building which houses the Culinary Café to ACM. We will provide 29 services to the citizens of the area not offered by any municipality that utilizes \$52.3 Million or 76.7% of the General Fund. We had hoped that the Legislature would address the state deficit and resolve the issues of future revenue sources. Unfortunately, this has been one of the most partisan sessions ever and represents missed opportunities to address many long standing issues. With the future cooperation of the Legislature we hope that the major issues that have created a stumbling block will be resolved and the counties will not continue to shoulder this burden. We believe this budget reflects our firm commitment to Allegany County's future. We have continued a very strong Capital Improvements Program with 27 projects ranging from renovations at public schools and ACM to Allegheny Highlands Trail, flood mitigation repairs, water and sewer upgrades, infrastructure development to Allconet2 and the commitment of over \$12.7 Million in county dollars. With well-defined direction and continued efficient management of our resources, we are optimistic that Allegany County has a promising future with opportunities to offer a growing community. We present the FY06 Budget with the hope of a bright and prosperous year for the county.

County Commissioners of Allegany County, Maryland


James J. Stakem, President


Robert M. Hutcheson, Commissioner


Barbara B. Roque, Commissioner

RESOLUTION NO. 05 -10

WHEREAS, the Board of County Commissioners must adopt a budget by June 30, 2005 for the Fiscal Year July 1, 2005- June 30, 2006, and

WHEREAS, the Board, in accordance with state law held a ~~Constant Yield~~ Hearing on April 7, 2005, to take public input on the proposed tax rates and to inform the public that the setting of the levy would be adopted on June 2; and

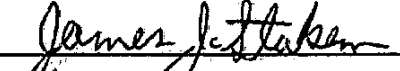
WHEREAS, the Board held a public preliminary budget hearing on April 22, 2005, at 11:00 a.m. and sought additional public input at their April 28, May 5, and 12, 2005 meetings; and

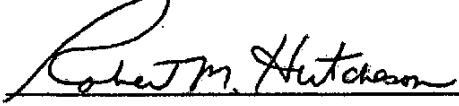
WHEREAS, the Finance Director, at the request of the Board, held budget hearings with all County departments and the Allegany County Commissioners held hearings with agencies to review their requests and develop a balanced FY-2006 budget for the Board's review and approval.

NOW THEREFORE BE IT RESOLVED BY THE COUNTY COMMISSIONERS OF ALLEGANY COUNTY, MARYLAND, THAT:

1. The Commissioners adopt the FY 2006 Operating and Capital Budget, as modified and as summarized in the attached list of funds, in the amount of \$132,645,491.
2. The Commissioners hereby approve a revised Appendix A (Allegany County Pay Range) to the Rules and Regulations Governing Employees providing a cost of living increase of 3%, no increments, a 2.5% adjustment for union and classified employees and approved personnel changes.
3. The FY 2006 Budget reaffirms the County's Cash Management/Investment Policy as revised May 1996. We remain within the current self-imposed debt affordability standards.
4. The FY 2006 General Fund Budget will increase by 5%.
5. The FY 2006 budget reflects that the Office of Children, Youth and Families will no longer be under the jurisdiction of the county when it becomes a 501(c) (3) tax exempt organization.
6. The FY 2006 budget provides an additional full-time Deputy designated to patrol the Allegheny Highlands Trail, an Administrative Coordinator for the Sheriff, an additional secretary for the Economic Development Office and a Planner III for the Community Services, Planning Division, and funds all staffing needs at the 911 Center to facilitate the merging of police dispatching.
7. The FY 2006 Tax Levy continues to reflect the tax differential formula revisions based on the May 27, 2004 ruling by Circuit Court Judge Gary G. Leasure.
8. The FY 2006 budget reflects the operation of Paper Gaming with revenues, after all administrative costs, and in accordance with Section 1-112(f)(2)a designating 25% of remaining revenues to fire and rescue companies and Section 1-112(f)(2)b of the Paper Gaming Regulations designating the remainder (75%) for capital education project funding. In accordance with the previous Resolution 04-18 the county designates the Allegany County Fire & Rescue Board to determine distribution of all revenues as referenced in Section 1-112(f)(2)a for FY06.

County Commissioners of Allegany County, Maryland


James J. Stakem, President


Robert M. Hutcheson, Commissioner


Barbara B. Royle, Commissioner



INTRODUCTION

Allegany County Government strives to provide the citizens of Allegany County efficient services of the highest quality. Although tough decisions have to be made with the fiscal limitations, our goal is to be responsive to your needs, open to new ideas and continuously improve our service.

Allegany County Elected Officials:

Board of County Commissioners

James J. Stakem, President
Robert M. Hutcheson
Barbara B. Roque

Circuit Court Judges

Gary G. Leasure, Administrative Judge
W. Timothy Finan, Associate Judge

Judges of Orphan's Court

Donna F. May, Chief Judge
Billie J. Gilpin
Joseph D. Madden

State's Attorney - Michael O. Twigg, Esquire

Sheriff - David A. Goad

Register of Wills - William F. Lashbaugh,

Clerk of Circuit Court - Dawne D. Lindsey

Board of Education

Enordo, R. Arnone, President
Jeffery T. Metz
C. Fred Sloan
Thomas G. Striplin
Timothy C. Woodring



Vision Of Allegany County

Allegany County will be the premier community in our region to live, work, and play. To achieve this, we will be responsive to our citizens and other stakeholders through effective communication, efficient delivery of core services, management of available resources, development of new resources, and innovative utilization of staff, technology, and partnerships.

Mission Of Allegany County

The mission of Allegany County government is to provide core services and programs to improve the quality of life for its citizens and other stakeholders. The county must be a strong regional leader in promoting and facilitating commerce, economic growth, quality education, and community development. Further, we must endeavor to utilize our fiscal and human resources to develop and implement accessible, cost effective, high quality services, which must be improved and enhanced through employment of emerging technologies, methods, and partnerships.

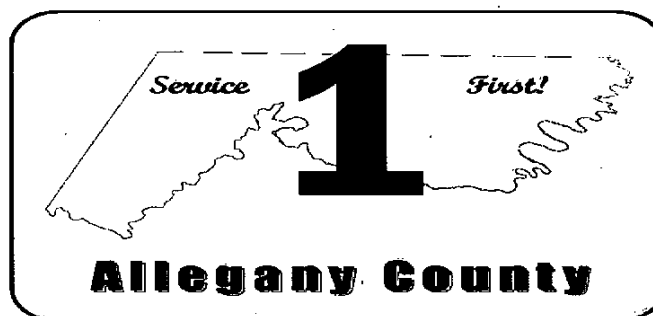
County business must be conducted in an open, professional and ethical manner with the overall good of the community as its goal. Citizens are valued customers and as such, their concerns and input must guide our efforts and they must be treated in a timely, equitable and respectful manner.

County employees are our greatest resource. They must be treated as valued members of the organization and receive the training and support necessary to excel at their jobs.



The 2006 budget outlines county services by the following major functional category and the costs of those services:

- **General Government**
- **Public Safety**
- **Public Works**
- **Health**
- **Public Welfare**
- **Education**
- **Recreation and Culture**
- **Conservation of Natural Resources**
- **Community Development & Housing**
- **Economic Development**
- **Intergovernmental**
- **Miscellaneous**
- **Operating Transfers to Other Funds**
- **Appropriations to Other Units**
- **Special Revenue Funds**
- **Debt Service Fund**
- **Capital Projects Funds**
- **Enterprise Funds**





COUNTY PROFILE

Location:

The county is located along the Potomac River in the western portion of Maryland. At the junction of the Potomac River and Wills Creek is The Narrows which provide a natural entrance through the Appalachians. It is bordered by Pennsylvania to the north (Mason-Dixon Line) and West Virginia to the south. Allegany County is long and narrow from east to west and comprises an area of 428 square miles ranking it as 13th largest among Maryland's 23 counties.

The eastern part of the county consists of 4 mountain ranges and the western part is located in the Allegheny Plateau of the Appalachians. Cumberland is the County Seat and there are six other incorporated towns within the County that serve the citizens.

History:

Allegany County is known as a "mountain county." The original inhabitants of Maryland were the Algonquins with the Shawnees settling in the Western region near the Potomac; however, they fled with the first white settlers who came here for the hunting, trading and farming. In the summer of 1755 Colonel George Washington returned to this region as a member of General Edward Braddock's staff at Fort Cumberland to establish his first military headquarters near the banks of the Potomac. George Washington thus began his military career here and in 1794, as President, ended it here.

In 1789 the Maryland General Assembly established Allegany County which split from Washington County. The name Allegany comes from the Indian word "*ooklikhanna*" meaning "bountiful stream."

Government:

Allegany County acts as the administrative body of the state exercising those powers delegated by the state. Since becoming the second Maryland County to adopt Code Home Rule in 1974, the county government has the power to legislate any local issues with several state-imposed exceptions. Allegany County adopted a Board/Administrator form of government in 1996 with a three-member board of commissioners serving consecutive 4-year terms. Other elected officials in the county include a Sheriff, States Attorney, Register of Wills, Clerk of Circuit Court, Judges of Orphans Court, Judges of Circuit Court and the Board of Education.

The Board of Commissioners is assisted by an appointed County Administrator to manage the day to day business. Each year an independent auditor is appointed to audit the finances. County government currently employs over 500 classified, union and contract workers. To meet the county's \$130 Million annual budget, revenues come from real estate taxes, state income taxes, business taxes and grants from other levels of government to fund public education, public works, housing & community development, economic development and a wide array of mandated entitlement programs.



MAJOR GOVERNMENT FUNCTIONS

General Government

This encompasses the operation of some 34 functions of government including the **County Commissioners, Administrator, Circuit Court, States Attorney, Election Board, Finance & Tax, County Attorney, Human Resources, Maintenance, Liquor Control Board, and Information Technology**. General Government accounts for 10% of the expenditures of County Government at approximately \$6.5 Million.

Judicial System

This system is governed by state law. There are three courts in the county: Circuit, District and Orphans'. No county funding is provided to the District Court which replaced the old Trial Magistrates System. We are responsible for providing \$293,679 in salaries, operating and capital costs for the operation of **Circuit Court**. Allegany County is responsible for the costs (\$43,263) of the **Orphan's Court** System whose three judges are elected every 4 years. We also provide matching funds to the grant money received for the operation of the **Circuit Court Masters Program** (\$120,889) that handles all child support services. The Master is assisted by 2 support staff. The **Family Law Master Program** (\$51,703) started in July 2000, hears all uncontested divorce and custody cases, emergency hearings, Department of Social Services and Juvenile Justice cases. The Hearings Master is aided by one support staff and makes recommendations to the Circuit Court on family law matters. In addition, the recently created **Family Support Services** (\$185,645) is funded through a state grant and provides a professional family services coordinator who assigns mediators, interviews litigants, does intake and evaluations to assist the Family Law Program.

The **State's Attorney** is responsible for prosecution of state criminal cases following investigation and arrest of the accused. The State's Attorney's operation is funded with over \$898,399 in county monies. All Judicial costs approximate \$2.0 million of the General Government costs.

Public Safety

The **Sheriff** serves as an officer of the Circuit Court, chief county peace officer and custodial officer of the detention center.

Road Patrol - Under his direct supervision there are 29 employees (21 sworn officers). The Sheriff's Department administers several grants which help provide alternative programs to incarceration, additional community police presence, new radar guns, redeployment of police on the street and additional personnel. Total cost of operation is \$1.7 Million.

C3I Unit, created as a cooperative effort several years ago is partially funded by the county. Along with support from the state and municipal police they investigate criminal cases.

Detention Center - In April 2002, we opened doors of the new Detention Facility which houses 227 inmates. Various grant programs have been implemented which counsel inmates on substance abuse, provide community service and work crew programs. The cost of operating the Detention Center will be \$6.0 Million.



Fire - The County provides funding of over \$902,811 to help with the operation of each of the 23 fire and rescue organizations in Allegany County.

Emergency Management – Newly named **Emergency Services & Communications**, this department was previously known as Civil Defense or Emergency Management. This agency has been integral in the recovery from floods that occur in Allegany County. In addition, they are responsible for the **911 Emergency System**. Allegany County was one of the first rural counties in Maryland to implement this system back in 1979. We have continuously upgraded the system to better serve the county. Emergency Management provides a Director, Assistant Director, clerical and custodial employees as well as 21 dispatchers. Approximately \$1,484,558 is used for this operation. It is planned this department will be responsible for dispatching duties for the City Of Cumberland Police Department and the Allegany County Sheriff's office effective July 1, 2005. Dispatchers from these two areas will be transferred to the department. Several years ago, with a federal grant for Domestic Preparedness, this department began to prepare for better security for the county against terrorists acts and weapons of mass destruction. There is one full-time Emergency Services Planner funded through Homeland Security. The total of all Public Safety costs: \$11.7 Million

Public Works

This department has over 160 employees covering several divisions. There are 4 professional engineers on staff. The **Utilities Division** operates with 24 employees and several contract workers depending on the projects to be completed and has jurisdiction over all water and sewer matters within the county with the exception of incorporated municipalities and LaVale. Through the sanitary commission there are 15 sanitary sub-districts operating in the county and several water distribution systems serving approximately 10,000 customers. The **Facilities Division** is responsible for the maintenance of numerous county properties as well as the detention center, court house, emergency management, nursing home, libraries, office complex, etc. Approximately 18 employees are assigned to this department. The **Roads Division** is made up of a division chief, roads management staff and support personnel and 60 road workers who are responsible for constructing, repairing and maintaining 550 miles of road and 100 bridges. The **Engineering Division** develops and administers in-house and contract construction projects. This 16 member professional staff assists with many economic development expansion projects, highway and utility projects. The **Allegany Transit Authority** employs 22 full-time and several part-time employees to operate the County's bus and van transit system. The department also operates the County's solid waste refuse disposal site and recycling programs. Public Works has a combined operating budget of over \$18 Million and oversees the design and construction of an additional \$10 Million in capital projects each year.

Health

The **Allegany County Health Department** is a local office of the State Health Department with the mission to promote health, prevent disease and disabilities for Allegany County residents. It will administer 66 grants and programs and employ over 344 employees for a total combined budget of \$19.5 Million. The County will fund \$1,047,227 for programs with another \$269,3799 toward the maintenance and operation of the facility on Willowbrook Road. The ACHD provides 24/7 coverage for environmental health emergencies and communicable disease reporting and response. The department provides Healthy Start, WIC, Improved Pregnancy and Infant & Toddler programs for pregnant women, infants and children. Dental, Mental Health, Addictions and School Nurses provide services at the Willowbrook location and also go into the public



schools to help promote the health of young people. Immunization, Family Planning, Communicable Disease related clinics, an array of services from prevention, outpatient to inpatient, halfway house addition services and outpatient mental health services are available for eligible clients of all ages. The department serves as an enforcement agent for inspection of food service facilities. Environmental Health inspects wells, public water and nuisance complaints. Birth and death certificates can be obtained through the office. The ACHD offers community partnership programs and helps develop plans to protect and respond for natural and man-made disasters.

Public Welfare

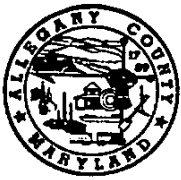
County appropriations total \$2.0 Million. The **Alltrans/Medtrans/Job Access** operations account for approximately \$949,000 in funds to provide needed transportation for the elderly and handicapped on medical assistance. Another \$683,400 is provided to the **Human Resource Development Commission** toward its \$7 million budget which offers 15 programs throughout Allegany County aimed at providing essential services to 12,000 poor and elderly residents. They operate with 150 employees and 300 volunteers. In addition, they oversee the Head Start, Energy Assistance, Homeless Services and Low Income Housing Programs. The **Family Crisis Resource Center** receives \$78,000 to provide emergency shelter and other services for victims of domestic crime. The Commissioners also provide funds to assist the **Emergency Shelter Program, Child Abuse Program and Children's Council.**

Education

The County will fund \$32,639,000 for education. The **Board of Education** will receive \$26,630,000 in County funding in 2006. The five member elected Board determines local educational policy with the appointed Superintendent serving as Executive Officer. The public school system employs 1,349 serving 9,743 students. In addition to the \$26.6 Million, the county shares funding with the state for capital school construction projects and improvements. The debt service on these projects total \$1,604,019 for 2006. **Allegany College of Maryland** provides both credit and non-credit continuing higher education opportunities to area residents. Expected fall enrollment for full credit students will be 2,000. They will receive \$5,975,000 in county funds. A small allocation to the **Maryland School for the Blind** is provided.

Recreation and Culture

Approximately \$1.5 Million is allocated for this category with approximately 57% designated for the **Allegany County Library System** this year. In addition to the library on Washington Street, there are branches in Frostburg, Georges Creek, LaVale, South Cumberland and Westernport. The system operates a bookmobile headquarters in LaVale. The 7-member Board of Library Trustees set policy carried out by the Executive Director, who is responsible for the overall operation of the libraries. **Program Open Space** Projects account for \$215,000 in funds to provide to the county and various communities ball fields, playgrounds, tennis courts and parks to areas that may have never received such facilities without this state program. The county also provides \$315,635 for the annual **County Fair** and for maintenance of the fairgrounds. The Multi-Purpose Building was recently completed and offers a versatile location and facility for



many community and private events. The Allegheny Highlands Trail Project is a 20.5 mile rail/trail conversion from the Pennsylvania line to Baltimore Street in Cumberland. This multi-million dollar project for hiking, biking and horseback riding is tentatively set for completion in 2006 pending state and federal funding. The County also provides funding for the **Arts Council**, **Ag Expo** and **Allegany County Homecoming**.

Conservation of Natural Resources

A total of \$267,556 will be allocated to this category with 41% to **Cooperative Extension** and 59% to **Soil Conservation**. The Agricultural Extension Agent (Cooperative Extension) will receive \$110,321 to help fund their operating costs to bring 5 programs to county residents which include agriculture & natural resources, home economics, 4-H and youth, community resource development and marine advisory. The remaining \$157,235 will fund Soil Conservation salaries of employees who assist the county in sediment erosion control, storm water management and the permitting process.

Economic Development

This department is the official economic development agency of county government. The members of its staff are Allegany County employees and the department is funded by the County Commissioners and the private sector. The department has 4 primary areas of responsibility: Marketing, Asset Administration, Program Administration and Financial Packaging. A total of \$541,450 of the General Fund goes to this department. **Economic Development** also directs the **Office Of Project Services** department which costs \$101,382 of county funds. The **Scenic Railroad** will receive \$282,000 of which \$112,000 is a State Track Maintenance Grant and \$449,439 going to the **Tourism Department**. Funding is also provided for the **Toll House Maintenance and Thrasher Museum**. **Economic Development** is also responsible for the Revolving Building Fund. (See "Special Revenue Funds" below). Total Economic Development & Opportunity: \$1,474,371

Intergovernmental

This includes an appropriation of (\$28,704) to municipalities.

Miscellaneous

This includes contingency funds along with insurance costs and some employee benefits. Total Miscellaneous: \$1,233,375

Operation Transfers to Other Funds

Money to be transferred to various funds to provide local match or county appropriations to fund various programs. For example, funds to **Highway Fund**, **Transit**, **Housing** or **Debt Service**. Total transfers: \$6.9 million



Special Revenue Funds

This represents dedicated revenue that must be spent for its specific, intended purpose. Over \$5.8 Million of this is the **Highway Fund**. Additional examples of special revenue are: **Coal Haul, Transit, CDBG, Gaming Fund, Housing & Community Development Fund** and the **Revolving Building Fund**. Funding is received by the county and must be used specifically for these activities. This year the Revolving Building Fund will receive \$1.5 Million from rents to be used primarily for operating expenditures, North Branch Industrial Building, and Debt Service payment. The County received approval from the State of Maryland to begin regulating paper gaming operations of liquor license holders except fire and rescue organizations. Education is expected to receive over \$400,000 annually of paper gaming regulation funds and fire and rescue operations will receive over \$140,000 annually of paper gaming regulation funds.

Debt Service Fund

This is a collection of interest and principal payments on county bond issues and other debt incurred by the County (for example state MILA loans, etc.) The General Fund portion is \$4,749,721 with another \$1.0 Million from the Revolving Building Fund. Basically, this represents "what we owe on what we borrowed." Allegany County maintains a Baa1 rating by Moody's Investors Service. Moody's Investor Service upgraded Allegany County from Baa2 to Baa1 on February 24, 2000. Standard & Poor's rating is A-. Total Debt Service Fund Revenue: \$6.0 Million

Capital Projects Fund

This category covers all major capital improvements funded by the County. There are numerous projects the County is involved in within the 5 year Capital Improvement Program. These include projects of the Board of Education, Allegany College, water, sewer & infrastructure projects and libraries. In September 2001 the County refinanced \$9.2 million of existing debt in order to take advantage of lower interest rates. For the first time in approximately 50 years, Allegany County is looking toward the construction of a new 1,000 seat western regional high school with an anticipated completion date of 2007. The County will fund \$10 million of this project.

Enterprise Funds

These are funds set up to be self-supporting and accounted for as a private business. The **Allegany County Nursing Home, Water District Fund and Sanitary Districts Fund** are examples. They pay for their capital and operating costs through user fees. For example, the nursing home utilizes patient fees to cover its costs making it relatively self-sufficient.



Allegany County, Maryland

Miscellaneous Statistics

Date of Incorporation:	December 25, 1789
Form of Government:	Board/Administrator
County Seat:	Cumberland
Area:	428 square miles
County Roads:	550 miles
Number of Registered Voters:	41,517
2000 Census Population:	74,930
Number of Full Time Employees:	593 (Full Time Equivalents)

Allegany County Population by Census Year

	<u>Total</u>	<u>Incorporated Areas</u>	<u>Unincorporated Areas</u>
1950	89,556	52,679	36,877
1960	84,169	47,828	36,341
1970	84,044	43,541	40,503
1980	80,548	39,321	41,227
1990	74,946	36,645	38,301
2000	74,930	33,731	41,199

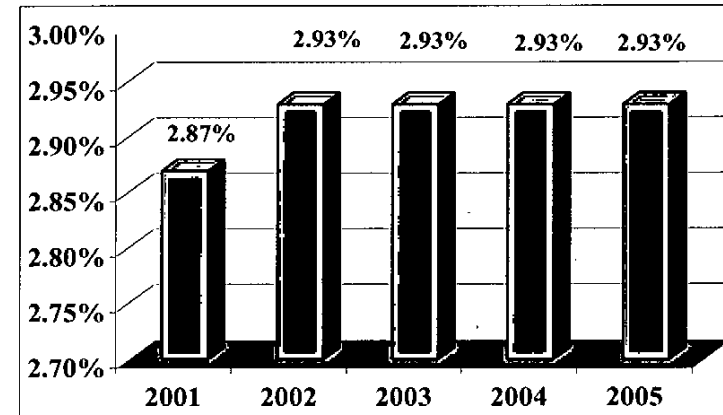


Primary General Fund Revenue Rates

The Board Of County Commissioners Is Providing The Following Information To Assist
The Taxpayers In Better Understanding Where County Tax Revenue Comes From

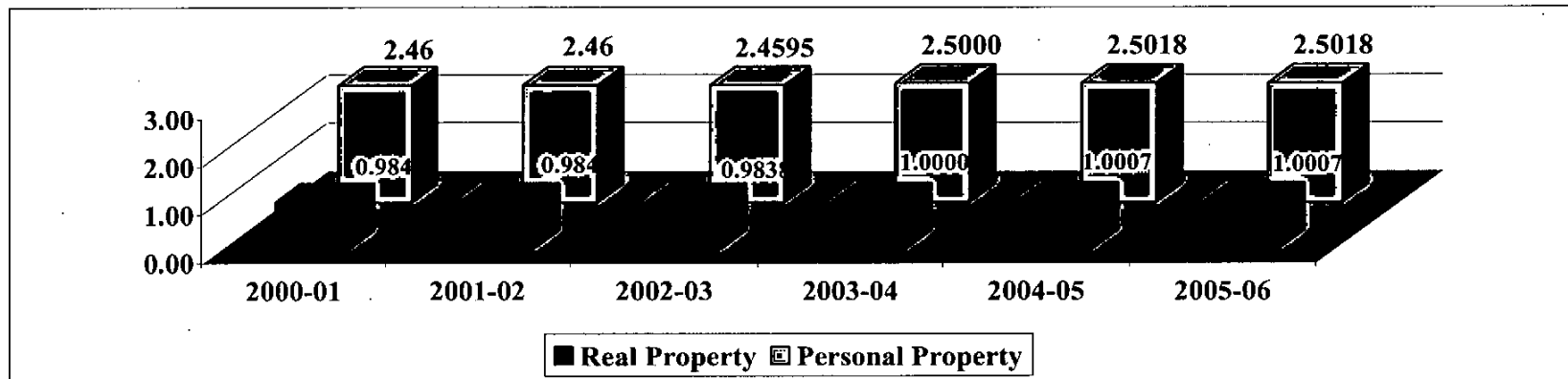
Real Property Taxes	\$1.0007 Per \$100 Assessed Value
Personal Property Taxes	\$2.5018 Per \$100 Assessed Value
Income Taxes	2.93% Of State Taxable Income
Hotel/Motel Tax	8%
Admissions & Amusement Tax	7.5%
Trailer Tax	15% Of Gross Rent
County 911 Fee	\$0.75 Per Month
Transfer Tax	0.5%
Recordation Tax	\$3.00 Per \$500
Coal Tax	\$0.30 Per Ton Mined - Total
	\$0.20 General Fund
	\$0.09 Coal Haul Road Fund
	\$0.01 Coal Towns
TV Franchise Fee	2% to 5% Depending On Locality

Allegany County Piggyback Tax Rate By Calendar Year



Note: Income Rate Changes Due To State Decoupling Law

Allegany County Property Tax Rates (Non-Municipal Areas)

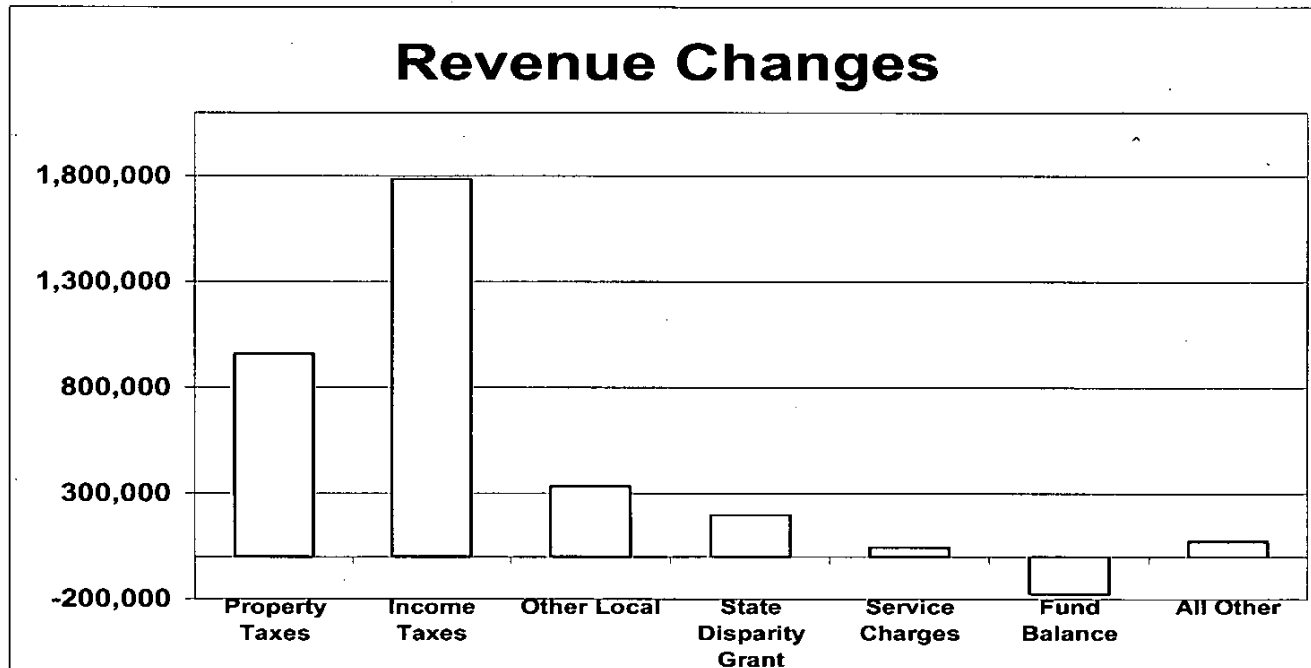


Note: 2000 - 2001 Real Property Rates Restated To Full Cash Value Assessment
Tax Rate Per \$100 Assessed Value



FY2006 General Fund Budget Revenue Comparison

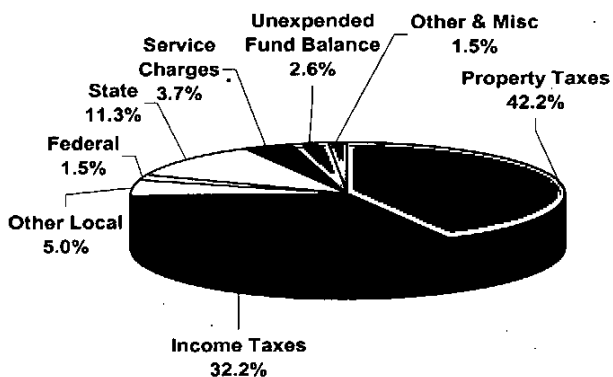
	FY 2005 Original	FY2006 Adopted	Difference	Percentage Difference
Local Property Taxes	\$27,870,442	\$28,829,695	\$959,253	3.4%
Local Income Taxes	20,163,500	21,950,000	1,786,500	8.9%
Other Local Taxes	2,516,000	2,849,000	333,000	13.2%
Licenses & Permits	588,000	594,700	6,700	1.1%
State Disparity Grant	5,901,718	6,100,040	198,322	3.4%
Other Intergovernmental	2,431,993	2,875,307	443,314	18.2%
Service Charges	2,478,802	2,523,599	44,797	1.8%
Fines & Forfeitures	26,400	23,600	-2,800	-10.6%
Interest	127,654	183,147	55,493	43.5%
Rents	271,791	279,568	7,777	2.9%
Miscellaneous	72,750	76,050	3,300	4.5%
Transfers In	611,410	171,678	-439,732	-71.9%
Total Revenue	63,060,460	66,456,384	3,395,924	5.4%
Unexpended Balance Prior Year	1,924,062	1,750,000	-174,062	-9.0%
Total Sources	\$64,984,522	\$68,206,384	\$3,221,862	5.0%



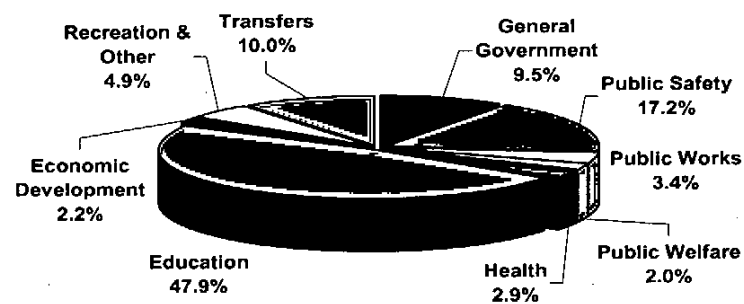


General Fund Revenue & Expenditures For Fiscal Year 2006

FY 2006 Revenues



FY 2006 Expenditures

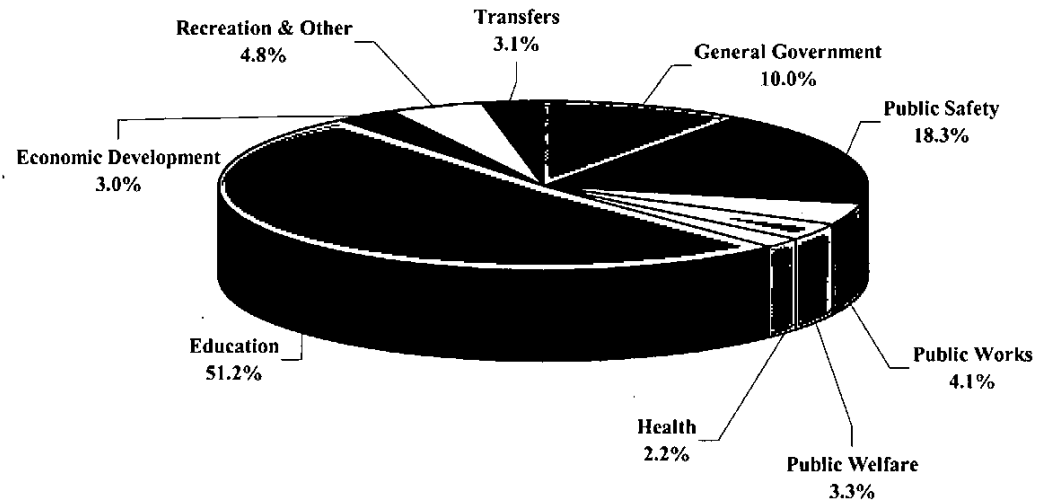


Note: Revenue & Expenditures Equal \$68,206,384



How Your County Taxes Are Expended

	Fiscal Year 2006	% Of Total
General Government	\$6,807,821	10.0%
Public Safety	12,498,599	18.3%
Public Works	2,797,007	4.1%
Public Welfare	2,277,143	3.3%
Health	1,475,744	2.2%
Education	34,908,810	51.2%
Economic Development	2,083,354	3.0%
Recreation, Culture, Miscellaneous, and Other	3,252,994	4.8%
Transfers	2,104,912	3.1%
Total Operating	\$68,206,384	100.0%



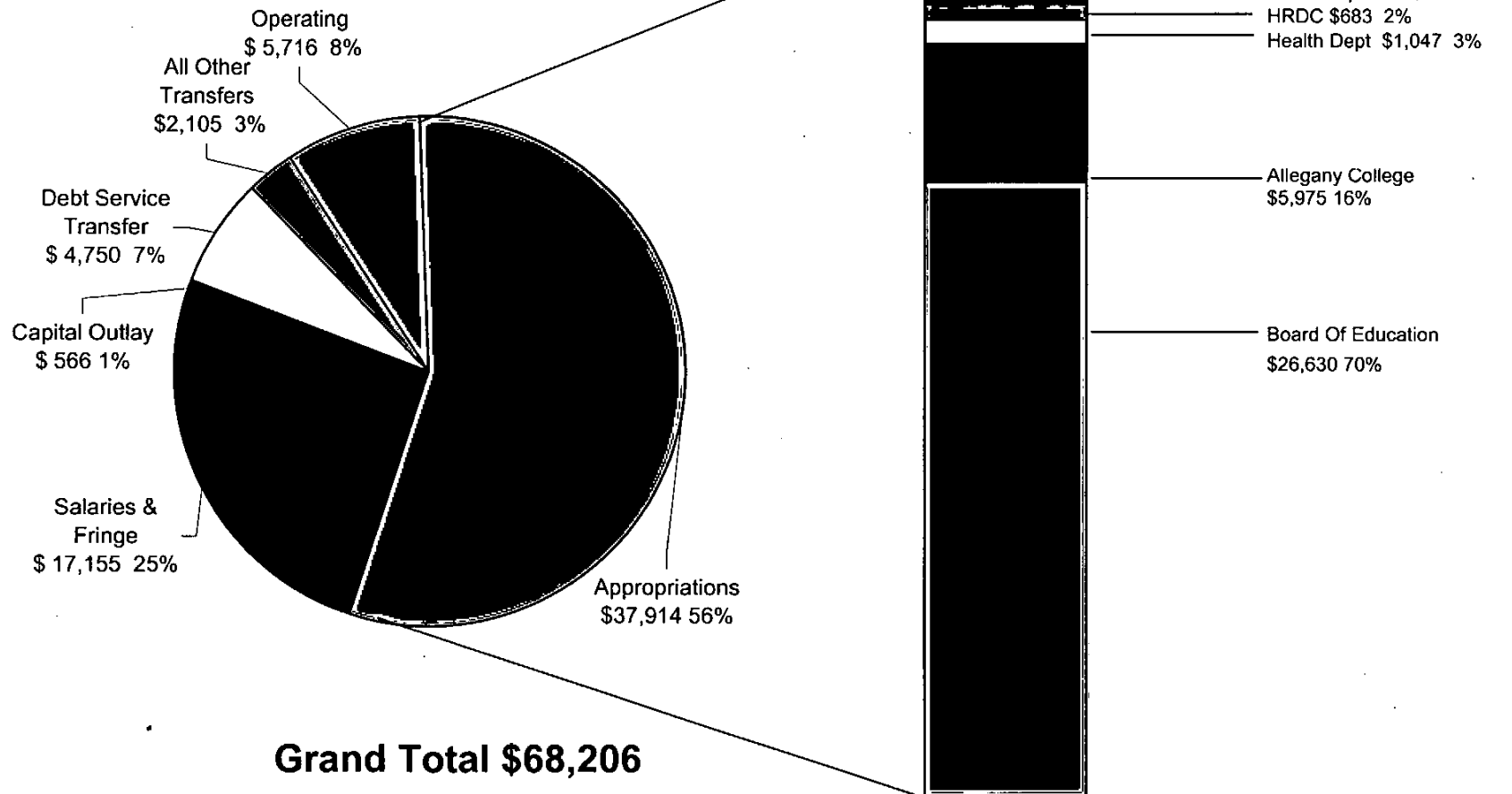
Note: Debt Service Payments Are Included In Each Category Area



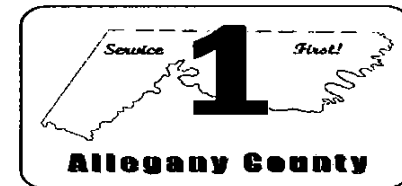
FY2006 General Fund Budget Expenditure Comparison

	<u>FY 2005 Original</u>	<u>FY 2006 Adopted</u>	<u>Difference</u>	<u>Percentage Difference</u>
General Government	\$5,928,219	\$6,505,635	\$577,416	9.7%
Public Safety	10,508,292	11,747,967	1,239,675	11.8%
Public Works	2,212,323	2,331,871	119,548	5.4%
Health	1,348,180	1,375,744	27,564	2.0%
Public Welfare	1,724,949	1,971,406	246,457	14.3%
Education	31,239,000	32,639,000	1,400,000	4.5%
Recreation & Culture	1,396,385	1,470,385	74,000	5.3%
Conservation Of Natural Resources	252,070	267,556	15,486	6.1%
Urban Development & Housing	279,546	305,737	26,191	9.4%
Economic Development	1,511,658	1,474,371	-37,287	-2.5%
Intergovernmental	28,704	28,704	0	0.0%
Miscellaneous	1,182,600	1,233,375	50,775	4.3%
Subtotal	<u>\$57,611,926</u>	<u>\$61,351,751</u>	<u>\$3,739,825</u>	<u>6.5%</u>
<u>Transfers:</u>				
Highway Fund	1,979,741	1,661,715	-318,026	-16.1%
Transit Fund	129,920	197,933	68,013	52.3%
Housing Fund	166,170	181,763	15,593	9.4%
Revolving Building Fund	311,264	0	-311,264	-100.0%
Narcotic Task Force	19,399	18,501	-898	-4.6%
PAYGO Fund	108,236	0	-108,236	-100.0%
Debt Service Fund	4,657,866	4,749,721	91,855	2.0%
Sanitary Fund	<u>0</u>	<u>45,000</u>	<u>45,000</u>	<u>100.0%</u>
Total Transfers To Other Funds	<u>\$7,372,596</u>	<u>\$6,854,633</u>	<u>-\$517,963</u>	<u>-7.0%</u>
Total General Fund Appropriations	<u><u>\$64,984,522</u></u>	<u><u>\$68,206,384</u></u>	<u><u>\$3,221,862</u></u>	<u><u>5.0%</u></u>

Allegany County, Maryland Fiscal Year 2006 General Fund Budget In Thousands



Allegany County
General Fund FY 2006 Budget
Services Funded By Allegany County Government
Not Provided by Municipal Government



Service	Dollars	%
Board Of Education	\$26,630,000	39.0%
Allegany College	5,975,000	8.8%
Detention Center	5,954,691	8.7%
Debt Service On Services	3,982,399	5.8%
Health Department	1,375,744	2.0%
911	1,332,729	2.0%
State's Attorney	945,661	1.4%
Allegany County Library	835,000	1.2%
HRDC (Sr Citizen Centers)	683,400	1.0%
Circuit Court	677,893	1.0%
Economic Development	541,450	0.8%
Tourism	449,439	0.7%
Election Office	373,655	0.5%
Animal Control	347,760	0.5%
Family Law Master	265,036	0.4%
Airport	240,000	0.4%
Transit Operation	197,933	0.3%
Housing	181,763	0.3%
Solid Waste Recycling	173,433	0.3%
Soil Conservation	160,449	0.2%
Alternative Sentencing Program	157,235	0.2%
Emergency Management	154,578	0.2%
Home Detention	132,747	0.2%
Circuit Court Master Program	120,889	0.2%
Liquor Board	110,910	0.2%
Agricultural Extension Agent	110,321	0.2%
Office Of Project Services	101,382	0.1%
Haz Mat	79,056	0.1%
Orphan's Court	43,263	0.1%
Total 29 Services For 76.7% Of Budget	\$52,333,816	76.7%
Total General Fund Budget	\$68,206,384	

Tax Differential By Municipality	
<u>Municipality:</u>	
Barton	\$2,952
Cumberland	549,934
Frostburg	155,396
Lonaconing	11,852
Luke	41,570
Midland	2,760
Westernport	22,497
Total	\$786,961

Note: Services About Represent Primary Services And Is Not All-Inclusive

How Your Property Taxes Are Calculated



Assessed Property Value	\$100,000
Divided By \$100 Increments	100 a
Multiplied By The Combined Tax Rate	<u>\$1.1327 b</u>
Total Property Taxes Due	\$1,133
Less: 1% Property Tax Discount	<u>(10) c</u>
Total Taxes Paid Less Discount	\$1,123

a For State And County real property tax purposes, real property is valued at market or "full cash value." Effective as of October 2000, real property is assessed at 100% of its cash value. All property is physically inspected once every three years and any increase in full cash value arising from such inspections is phased in over the ensuing three taxable years in equal installments by the Maryland Assessment and Taxation Office.

b Combined tax rate is broken down into \$1.0007 and \$0.1320 respectively for County and State

c Allegany County offers a 1% early payment discount for full year -taxes paid in July or August. No discount is offered by the State on State property taxes.

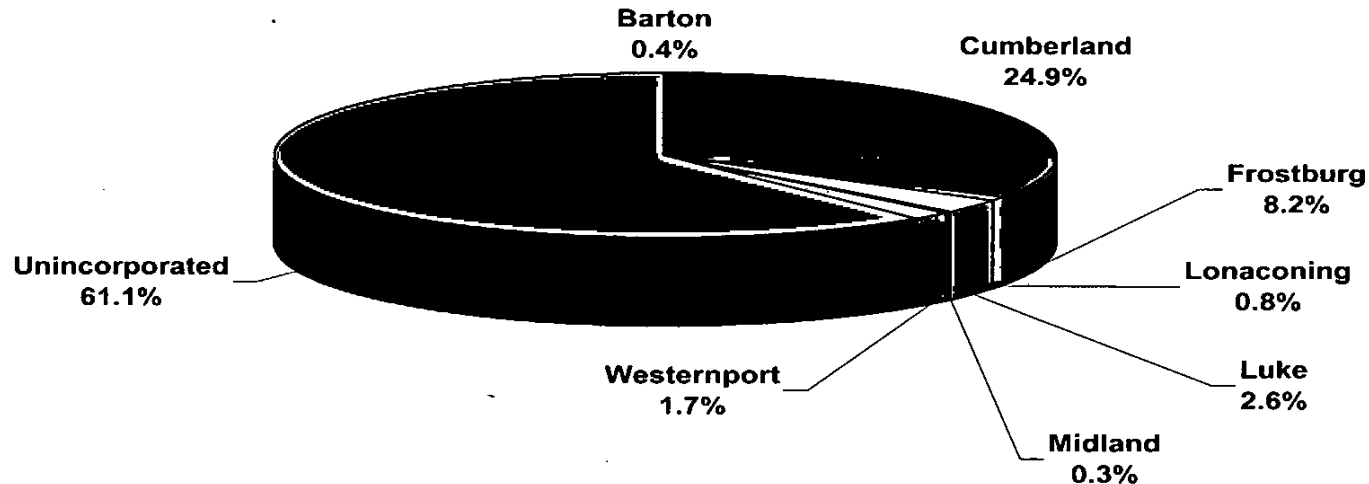
Note: The Above Example Is For Non-Municipal Properties And Properties In Non-Special Taxing Areas



Allegany County Real Property Tax Rates

<u>Municipality</u>	<u>2005 Assessable Base</u>	<u>2006 Assessable Base</u>	<u>2006 Tax Differential</u>	<u>2006 Tax Rate</u>
Barton	\$9,425,562	\$9,451,841	\$0.0280	\$0.9727
Cumberland	663,444,224	682,166,051	\$0.0698	\$0.9309
Frostburg	213,910,908	224,101,394	\$0.0641	\$0.9366
Lonaconing	21,884,113	22,368,774	\$0.0459	\$0.9548
Luke	67,322,120	71,300,306	\$0.0491	\$0.9516
Midland	8,647,272	9,044,470	\$0.0280	\$0.9727
Westernport	44,463,664	45,577,928	\$0.0459	\$0.9548
Unincorporated	<u>1,627,981,984</u>	<u>1,673,134,854</u>	\$0.0000	\$1.0007
Total	\$2,657,079,847	\$2,737,145,618		

Allegany County Assessable Base FY2006

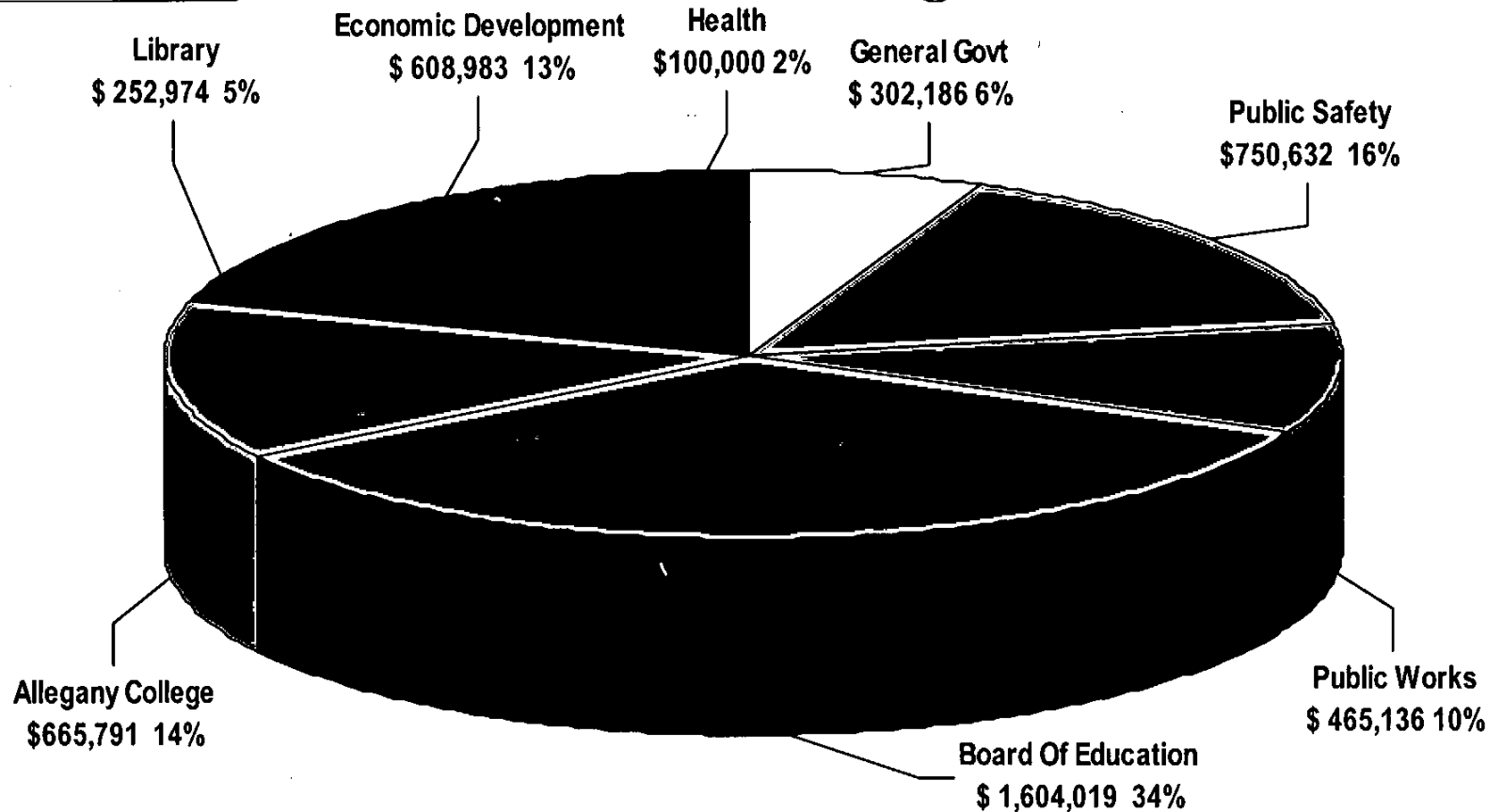




Allegany County, Maryland

General Fund Debt Service Transfer

FY 2006 Budget



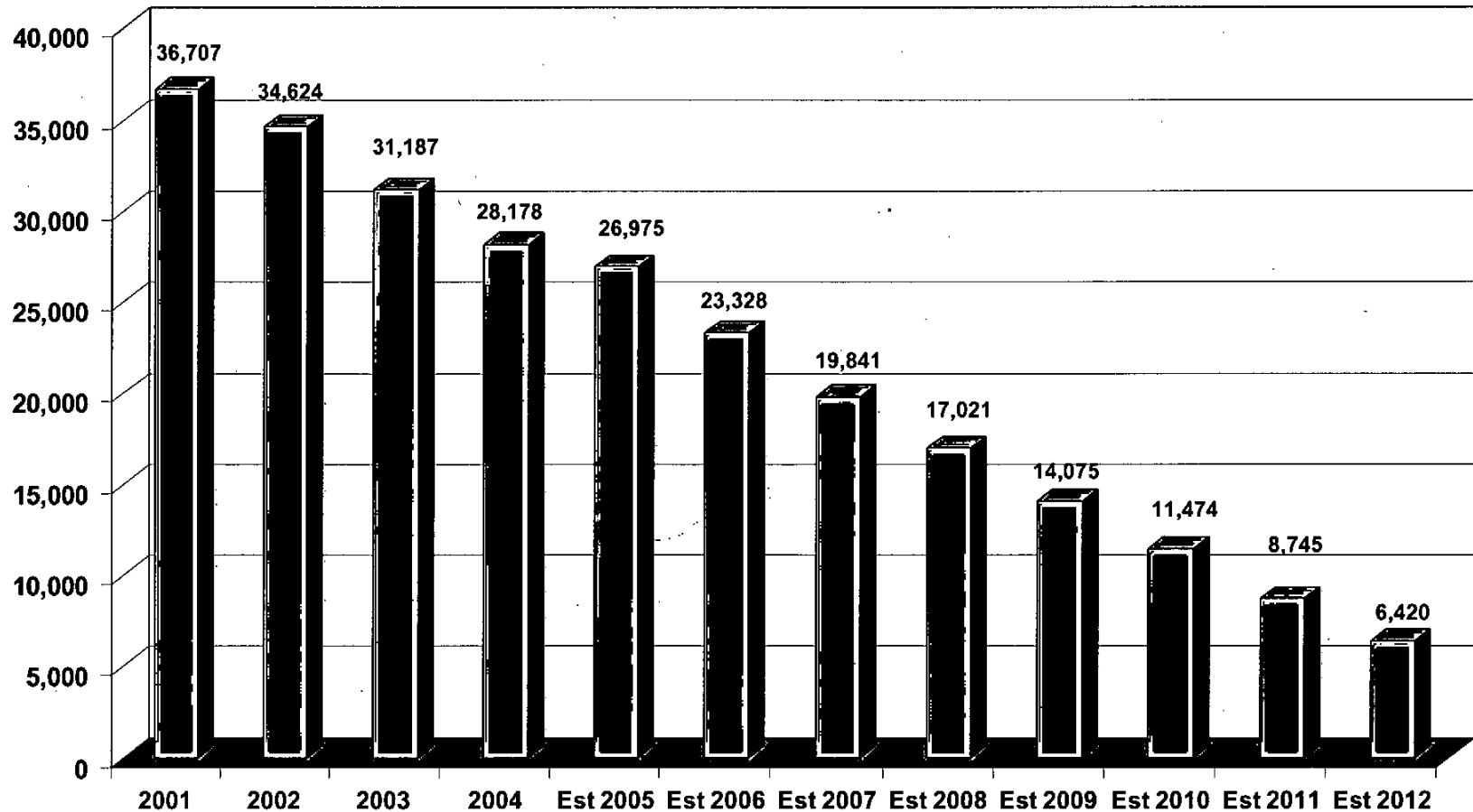
Total Transfer \$4,749,721

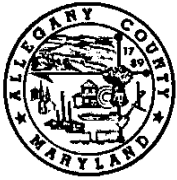


Allegany County, Maryland

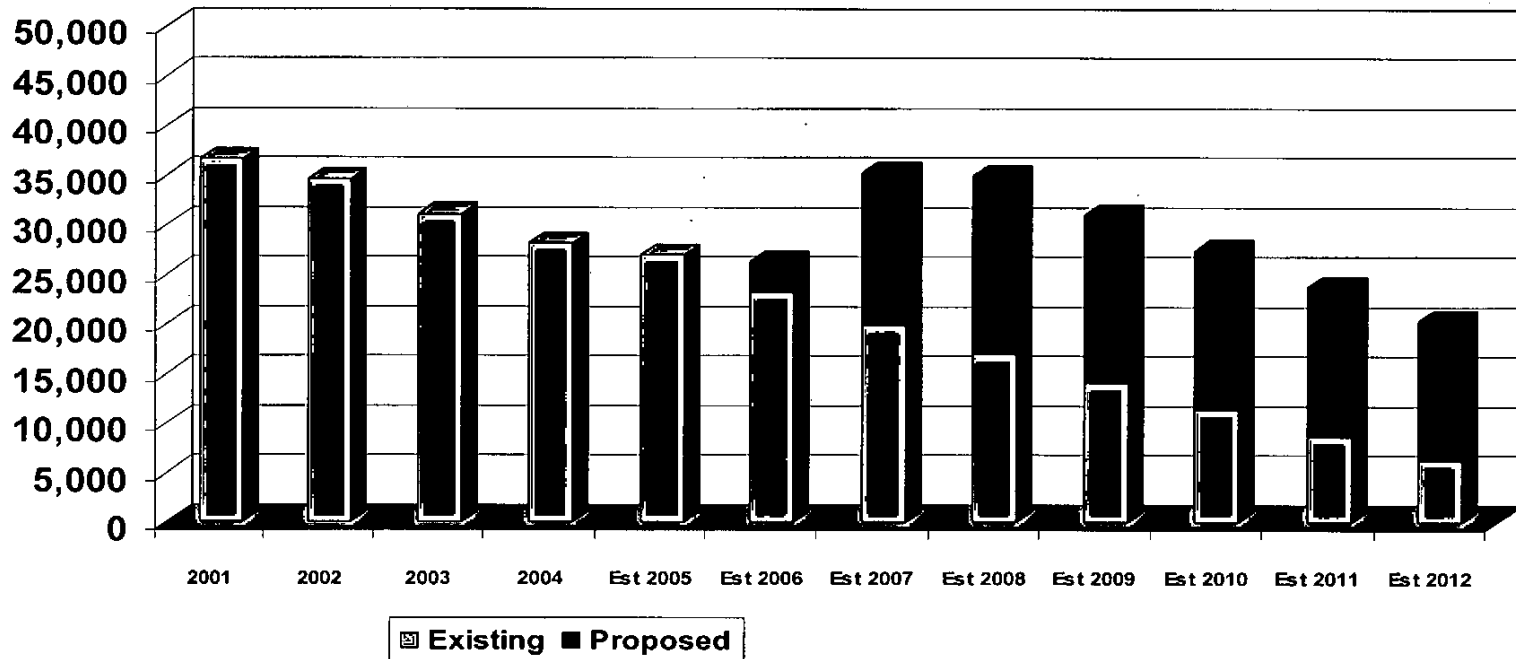
Existing General Obligation Debt

(Dollars in Thousands)



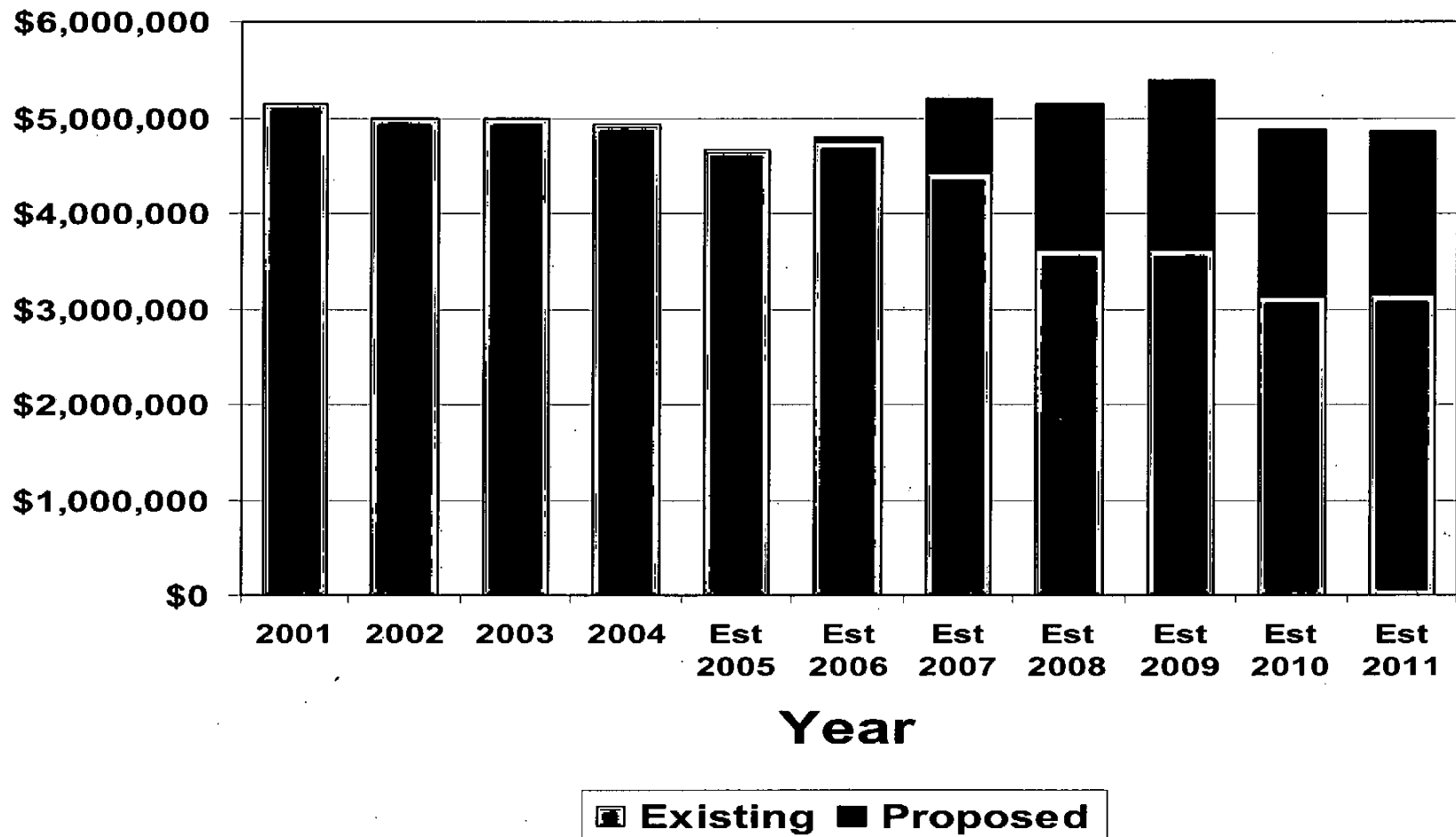


Allegany County, Maryland Existing & Proposed General Obligation Debt (Dollars in Thousands)





General Fund Estimated Debt Service Payments





ALLEGANY COUNTY POSITION ALLOCATION TABLE F.Y. 2006

DEPARTMENT	2005 ADJUSTED POSITIONS	CHANGE IN POSITIONS	TOTAL 2006	DEPARTMENT	2005 ADJUSTED POSITIONS	CHANGE IN POSITIONS	TOTAL 2006
COUNTY COMMISSIONERS	3.0		3.0	LIQUOR CONTROL BOARD	4.0		4.0
COMMISSIONERS STAFF & OFFICE	2.0		2.0	HOME DETENTION GRANT	1.0	1.0	2.0
FAMILY SUPPORT SERVICES	1.0		1.0	EMERGENCY MANAGEMENT DEPARTMENT	1.9		1.9
CIRCUIT COURT MASTERS PROGRAM	2.5		2.5	ANIMAL CONTROL OFFICE	4.0		4.0
CIRCUIT COURT	4.8		4.8	ANIMAL SHELTER	3.6	(0.8)	2.8
ORPHAN'S COURT	3.0		3.0	911	19.1	4.0	23.1
FAMILY LAW MASTER	1.0		1.0	DOMESTIC PREPAREDNESS GRANT	1.0		1.0
STATES ATTORNEY	13.0		13.0	HAZARDOUS MATERIAL OPERATIONS	0.2		0.2
VICTIM WITNESS COORDINATOR	1.0		1.0	BUILDING CODE INSPECTOR	2.2		2.2
PETIT JURY	1.0		1.0	TRANSPORTATION PLANNING	0.6		0.6
ADMINISTRATOR	2.0		2.0	ENGINEERING	13.5	(0.9)	12.6
ELECTIONS OFFICE	7.5		7.5	SOLID WASTE DISPOSAL	3.5		3.5
FINANCE DEPARTMENT	9.3	0.3	9.6	SOLID WASTE RECYCLING PROGRAM	1.9		1.9
TAX & UTILITY COLLECTION	7.5		7.5	MAINTENANCE-HEALTH CENTER	1.3		1.3
COUNTY ATTORNEY	3.2	(0.2)	3.0	HEALTH DEPARTMENT	2.0		2.0
HUMAN RESOURCES DEPARTMENT	2.6	1.4	4.0	MEDTRANS/ALLTRANS/JOB ACCESS	12.6	2.8	15.4
EMPLOYEE RECOGNITION	0.5		0.5	CHILD ABUSE COORDINATOR	0.0	1.0	1.0
PLANNING	1.3	1.0	2.3	ALLEGANY COUNTY FAIR	0.5		0.5
LAND USE PLANNING	2.0	0.3	2.3	FAIRGROUNDS MAINTENANCE	2.0	(0.6)	1.4
PERMITS & ENFORCEMENT	4.3		4.3	SOIL CONSERVATION	2.0		2.0
MAINTENANCE-GENERAL	8.5		8.5	OFFICE OF CAPITAL PROJECTS	2.0		2.0
MAINT - PROSPECT SQ. OFFICE BDLG	1.0		1.0	OFFICE OF PROJECT SERVICES	1.0		1.0
MAINTENANCE-COURTHOUSE	2.7		2.7	OFFICE OF COMMUNITY SERVICES	1.3		1.3
MAINTENANCE - COUNTY COMPLEX	4.3	(0.4)	3.9	DEPT OF ECONOMIC DEVELOPMENT	4.7	1.0	5.7
INFORMATION TECHNOLOGY DIVISION	3.3		3.3	TOURISM DEPARTMENT	2.0		2.0
SHERIFF'S DEPARTMENT	26.9	1.7	28.6	HIGHWAY FUND	74.5		74.5
FAMILY AGENCY NETWORK	1.0		1.0	ALLEGANY COUNTY TRANSIT FUND	14.5	(0.3)	14.2
MULTI AGENCY TEAM	0.0	1.0	1.0	OFFICE OF CHILDREN, YOUTH, AND FAMILIES	7.0	(7.0)	0.0
ATTENDANCE RESOURCE PROGRAM	0.0	1.0	1.0	HOUSING AND COMMUNITY DEVELOPMENT	4.3		4.3
FIRE & RESCUE ORGANIZATIONS	0.1		0.1	GAMING FUND	2.4	0.6	3.0
DETENTION CENTER	78.0		78.0	NARCOTICS TASK FORCE	1.0		1.0
MAINTENANCE - DETENTION CENTER	2.3		2.3	REVOLVING BUILDING FUND	1.4		1.4
DJJ CRISIS INTERVENTION	0.5		0.5	SANITARY DISTRICTS	23.0	1.0	24.0
DJJ JUVENILE SERVICES GRANT	0.5		0.5	NURSING HOME	161.5	4.0	165.5
ALTERNATIVE SENTENCING PROGRAM	2.0		2.0				
TOTAL				TOTAL			
				581.1 11.9 593.0			

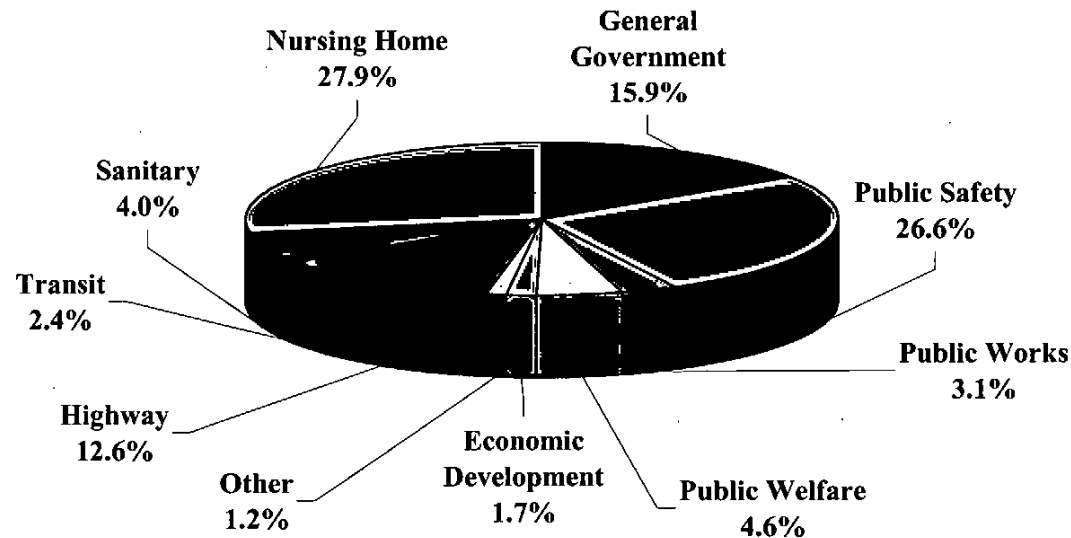
ABOVE TABLE REPRESENTS FULL TIME EQUIVALENCIES (FTE)
NOTE: SHORT TERM INTERNS ARE EXCLUDED FROM FTE COUNT

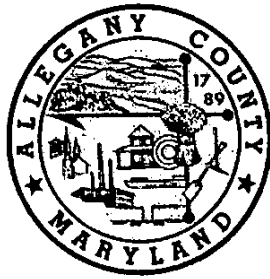


Allegany County Full Time Equivalent Positions

	Fiscal Year 2005	%	Fiscal Year 2006	%	Change
General Government	92.0	15.8%	94.4	15.9%	2.4
Public Safety	149.6	25.7%	157.5	26.6%	7.9
Public Works	19.5	3.4%	18.6	3.1%	-0.9
Public Welfare	30.5	5.3%	27.3	4.6%	-3.2
Economic Development	9.1	1.6%	10.1	1.7%	1.0
Other	6.9	1.2%	6.9	1.2%	0.0
Highway	74.5	12.8%	74.5	12.6%	0.0
Transit	14.5	2.5%	14.2	2.4%	-0.3
Sanitary	23.0	4.0%	24.0	4.0%	1.0
Nursing Home	161.5	27.8%	165.5	27.9%	4.0
Grand Total Full Time Equivalents	581.1	100.0%	593.0	100.0%	11.9

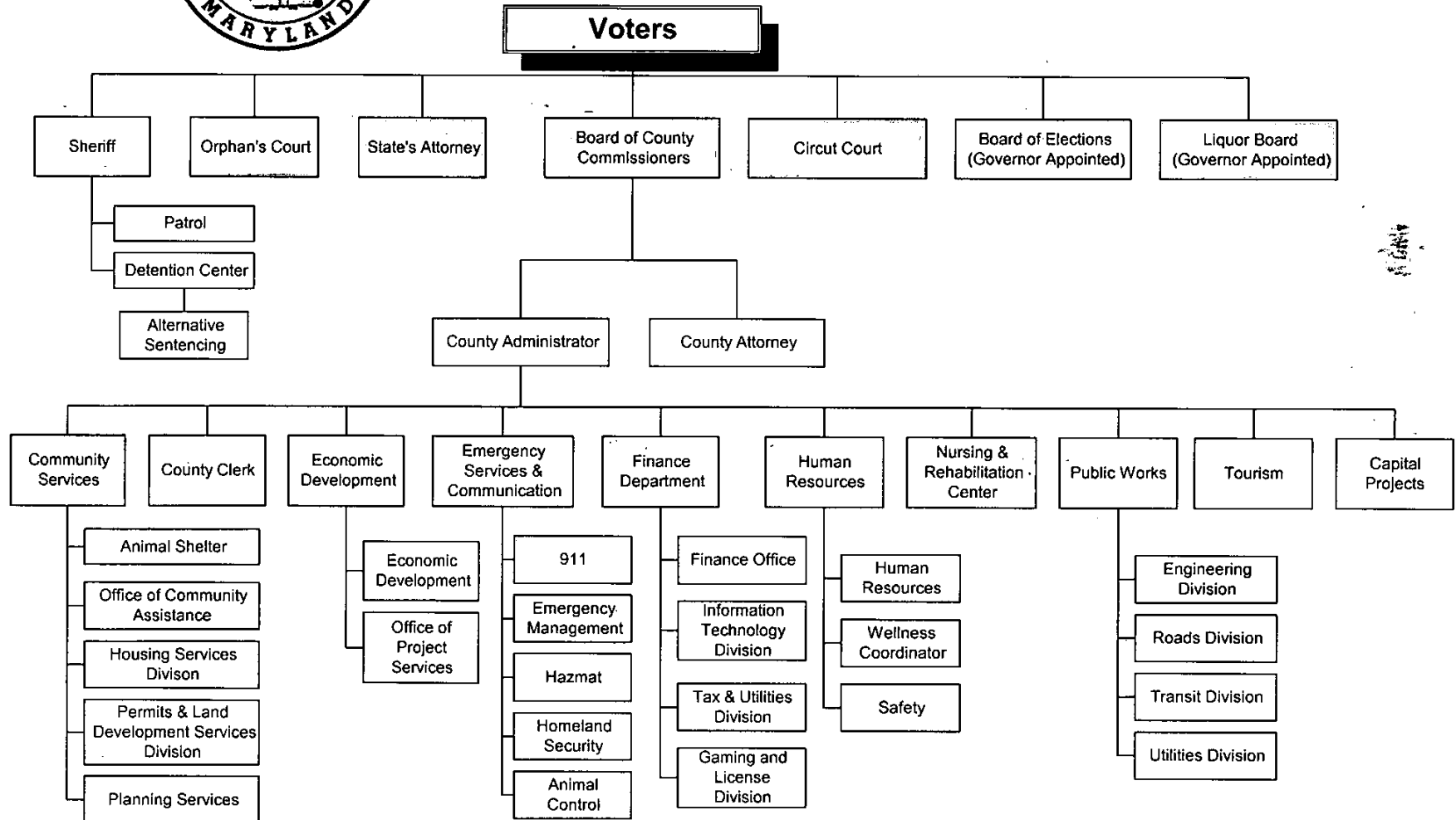
Full Time Equivalent Positions

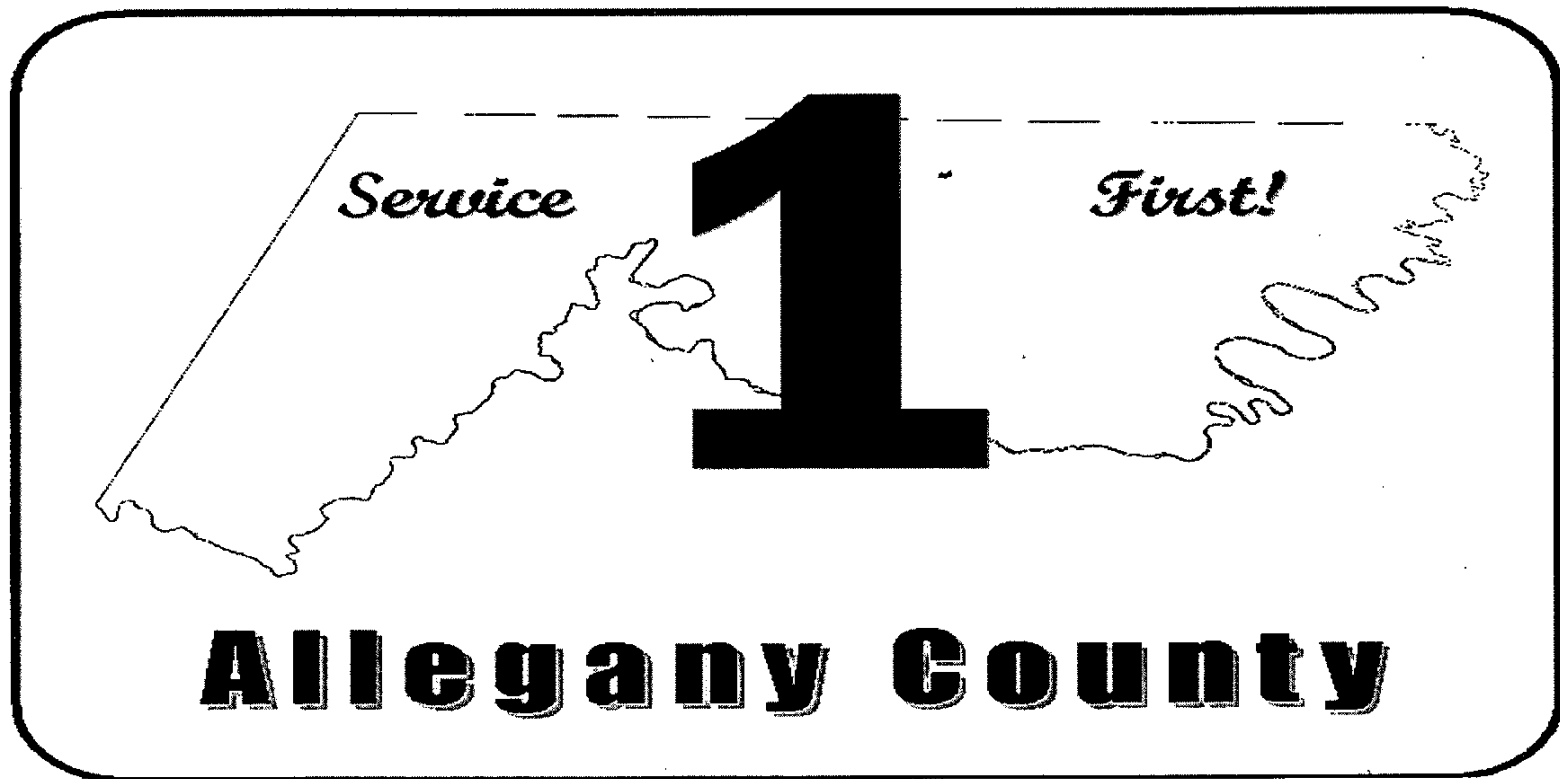




Allegany County

Organization Chart 2006





As part of the Finance Department's goal to be more responsive to the public and to lower the cost of government, this document along with other information is available on the internet at WWW.GOV.ALLCONET.ORG. Feel free to contact us or EMAIL us at FINANCE@ALLCONET.ORG.